

shall have the power given in section one of this act to sheriffs and collectors to collect arrears of taxes for the years therein named, and be subject to the same rules and regulations which are or may be prescribed for the collection of taxes: *Provided*, this act shall not authorize any sheriff or tax collector who is not now in office, to collect any insolvent taxes where the same have been credited to him, but the county commissioners, or other authority established by law to levy taxes, shall have the power to place such insolvent tax list in the hands of any sheriff or tax collector who may now or hereafter be in office.

SEC. 3. That nothing herein contained shall be construed to relieve sheriffs, tax collectors, their bondsmen or legal representatives from liability to pay the state, county, and other taxes at the times and places prescribed by law.

Sheriffs, &c., not relieved from liability to pay taxes.

SEC. 4. That no person shall be compelled to pay any tax under the provisions of this act, who will make an oath before any one authorized by law to administer oaths that he or she has paid the same, nor shall any executor or administrator be compelled to pay any arrears of taxes under this act.

Who not compelled to pay.

SEC. 5. That the authority hereby given to collect arrears of taxes shall cease and determine on the thirty-first day of December, one thousand eight hundred and eighty-four.

Authority to collect arrears of taxes to cease Dec. 31st, 1884.

SEC. 6. This act shall be in force from and after its ratification.

In the general assembly read three times, and ratified this the 26th day of January, A. D. 1883.